

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 12, 2008, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 15141 (Eikenberry & Associates, Inc.) ("Statement Of Disputed Issues - Eikenberry & Associates, Inc.") (Docket No. 14589) [a copy of which is attached hereto as Exhibit D]
- 2) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 8875 (Riverside Claims LLC As Assignee For Product Action International LLC) ("Statement Of Disputed Issues - Riverside LLC As Assignee For Product Action International LLC") (Docket No. 14590) [a copy of which is attached hereto as Exhibit E]
- 3) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 1406 (Autopartes De Precision, A Division Of Miniature Precision Components) ("Statement Of Disputed Issues - Autopaartes De Precision, A Division Of Miniature Precision Components") (Docket No. 14591) [a copy of which is attached hereto as Exhibit F]
- 4) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 11274 (Small Parts, Inc.) ("Statement Of Disputed Issues - Small Parts, Inc.") (Docket No. 14592) [a copy of which is attached hereto as Exhibit G]

On December 12, 2008, I caused to be served the document listed below upon the party listed on Exhibit H hereto via overnight mail:

- 5) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 15141 (Eikenberry & Associates, Inc.) ("Statement Of Disputed Issues - Eikenberry & Associates, Inc.") (Docket No. 14589) [a copy of which is attached hereto as Exhibit D]

On December 12, 2008, I caused to be served the document listed below upon the parties listed on Exhibit I hereto via overnight mail:

- 6) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 8875 (Riverside Claims LLC As Assignee For Product Action International LLC) ("Statement Of Disputed Issues - Riverside LLC As Assignee For Product Action International LLC") (Docket No. 14590) [a copy of which is attached hereto as Exhibit E]

On December 12, 2008, I caused to be served the document listed below upon the parties listed on Exhibit J hereto via overnight mail:

- 7) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 1406 (Autopartes De Precision, A Division Of Miniature Precision Components) ("Statement Of Disputed Issues - Autopaartes De Precision, A Division Of Miniature Precision Components") (Docket No. 14591) [a copy of which is attached hereto as Exhibit F]

On December 12, 2008, I caused to be served the document listed below upon the party listed on Exhibit K hereto via overnight mail:

- 8) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 11274 (Small Parts, Inc.) ("Statement Of Disputed Issues - Small Parts, Inc.") (Docket No. 14592) [a copy of which is attached hereto as Exhibit G]

Dated: December 17, 2008

/s/ Darlene Calderon

Darlene Calderon

State of California  
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 17th day of December, 2008, by  
Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who  
appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 3/20/11

# **EXHIBIT A**

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Delphi Corporation  
Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164	Creditor Committee Member
Jefferies & Company, Inc,	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	Postpetition Administrative Agent
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Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	Noticing and Claims Agent

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Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
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McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	New York Attorney General's Office
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O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	Special Labor Counsel
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Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

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Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	07960	973-656-8365	973-656-8805	Creditor Committee Member
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax	Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
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Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	Creditor Committee Member/Indenture Trustee

## **EXHIBIT B**



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Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	<a href="mailto:rodbuie@ffhsj.com">rodbuie@ffhsj.com</a> <a href="mailto:sliviri@ffhsj.com">sliviri@ffhsj.com</a>	Counsel to Equity Security Holders Committee
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General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	<a href="mailto:valerie.venable@ge.com">valerie.venable@ge.com</a>	Creditor Committee Member
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Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	<a href="mailto:sgross@hodgsonruss.com">sgross@hodgsonruss.com</a>	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	<a href="mailto:fgorman@honigman.com">fgorman@honigman.com</a>	Counsel to General Motors Corporation
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JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	<a href="mailto:susan.atkins@jpmorgan.com">susan.atkins@jpmorgan.com</a>	Postpetition Administrative Agent
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Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	<a href="mailto:sbetance@kccllc.com">sbetance@kccllc.com</a>	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	<a href="mailto:robert.rosenberg@lw.com">robert.rosenberg@lw.com</a>	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	<a href="mailto:daniel.fisher@lawdeb.com">daniel.fisher@lawdeb.com</a>	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	<a href="mailto:patrick.healy@lawdeb.com">patrick.healy@lawdeb.com</a>	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
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O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	<a href="mailto:tjerman@omm.com">tjerman@omm.com</a>	Special Labor Counsel
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Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	<a href="mailto:mwinthrop@winthropcouchot.com">mwinthrop@winthropcouchot.com</a>	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	<a href="mailto:sokeefe@winthropcouchot.com">sokeefe@winthropcouchot.com</a>	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	<a href="mailto:agrumbine@wcsr.com">agrumbine@wcsr.com</a>	Counsel to Armacell
Woods Oviatt Gilman LLP	Ronald J. Kisinski	700 Crossroads Bldg	2 State St	Rochester	NY	14614		585-362-4514	<a href="mailto:rkisicki@woodsoviatt.com">rkisicki@woodsoviatt.com</a>	
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	<a href="mailto:pjanovsky@zeklaw.com">pjanovsky@zeklaw.com</a>	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
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## **EXHIBIT C**

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Bingham McHale LLP	John E Taylor Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204	317-635-8900	317-236-9907	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741		Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801	302-425-0430	302-425-0432	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212	414-271-4500	414-271-6308	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202			General Counsel to Jason Incorporated
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth Jeffrey J. Angelovich Susan Whatley	205 Linda Drive		Daingerfield	TX	75638	903-645-7333	903-645-4415	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	908-722-0755	Counsel to Rotor Clip Company, Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	212-373-2053	Counsel to Ambrake Corporation; Akebono Corporation
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Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799	215-981-4000	215-981-4750	Counsel to SKF USA, Inc.
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
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Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	330-670-3020	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	213-312-2001	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624	617-951-7000	617-951-7050	Attorneys for D-J, Inc.
Sachnoff & Weaver, Ltd	Arlene Gelman Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	312-207-6400	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340		Counsel to Dott Industries, Inc.
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	860-251-5218	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483		Counsel to Sony Electronics, Inc.
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Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075	248-352-4700	248-352-4488	Counsel to Bing Metals Group, Inc.; Genral Transport International, Inc.; Crown Enerprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Thaler & Gertler LLP	Andrew M. Thaler Esq	90 Merrick Ave Ste 400		East Meadow	NY	11554	516-228-3533	516-228-3396	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022	212-603-2000	212-603-2001	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company
Thelen Reid Brown Raysman & Steiner LLP	Marcus O. Colabianchi	101 Second St Ste 1800		San Francisco	CA	94105-3606	415-369-7301	415-369-8764	Counsel to Oki Semiconductor Company
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts counsel to Debtors
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	185 Asylum Street	CityPlace I 35th Floor	Hartford	CT	06103-3488	860-725-6200	860-278-3802	Counsel to Barnes Group, Inc.
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	614-719-8676	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
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Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626	714-966-1000	714-966-1002	Counsel to Toshiba America Electronic Components, Inc.
WL Ross & Co., LLC	Stephen Toy	1166 Avenue of the Americas		New York	NY	10036-2708	212-826-1100	212-317-4893	Counsel to WL. Ross & Co., LLC

## **EXHIBIT D**

Hearing Date: February 10, 2009  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NUMBER 15141 (EIKENBERRY & ASSOCIATES, INC.)

("STATEMENT OF DISPUTED ISSUES – EIKENBERRY & ASSOCIATES, INC.")



Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 15141 filed by Eikenberry & Associates, Inc. ("Eikenberry") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Eikenberry filed proof of claim number 15141 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$233,896.39 and a secured claim in the amount of \$204,708.80 for the sale of goods (the "Claim").

3. On December 21, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 11588) (the "Twenty-Fourth Omnibus Claims Objection").

4. On January 17, 2008, Eikenberry filed its Eikenberry & Associates, Inc. Response To Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On

Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 12224) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In the Proof of Claim

5. Eikenberry asserts in the Proof of Claim that Delphi owes Eikenberry a total of \$438,605.19 for goods sold. DAS LLC has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. Certain Invoices Have Been Paid. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid, including payments in the amount of \$278,556.45 that Eikenberry acknowledges in the Response. Therefore, \$297,743.76 should be subtracted from the amount claimed.

7. Proof of Claim Overstates Prices. The price detailed on certain purchase orders are lower than the price detailed on Eikenberry's invoices. The purchase orders reflect the contractual pricing. Therefore, \$26,453.74 should be subtracted from/to the amount of the Proof of Claim.

8. Proofs of Delivery Not Provided. Eikenberry claimed \$24,670.91 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries. Furthermore, Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. DAS LLC has no record of receiving the goods associated with the invoices listed on Exhibit A hereto.

Because Eikenberry has not provided proofs of delivery for invoices listed on Exhibit A, the amount of \$24,670.91 should not be included in the claim.

9. Invoices For A Non-Debtor Entity. The amount asserted by Eikenberry includes invoices to certain entities in Thailand that are not debtors in these chapter 11 cases. Accordingly, \$13,008.75 should be subtracted from the Claim.

10. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$438,605.19
<u>Modifications</u>	Paid Invoices	(\$297,743.76)
	Price Discrepancies	(\$26,453.74)
	No Proofs of Delivery	(\$24,670.91)
	Invoices For Non-Debtor Entity	(\$13,008.75)
<u>Reconciled Amount</u>		\$76,728.03

11. DAS LLC does not dispute the remaining \$76,728.03 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$76,728.03.

B. The Claim Should Be Classified As A General Unsecured Claim Against DAS LLC

12. Eikenberry asserts in the Proof of Claim that it holds a secured claim against Delphi for equipment sold in the amount of \$204,708.80, including a tooling lien in the amount of \$69,995.00 secured by a lien on equipment. DAS LLC has reviewed the Proof of Claim and the Response and disputes that the Claim is secured.

13. The purchase order accepted by Eikenberry, comprising the complete and final agreement between the parties, incorporated Delphi's general terms and conditions, which expressly provide that: "When permitted by law, Seller waives any lien or other rights that Seller might otherwise have on or in any of Buyer's Property for work performed on, or utilizing, such property or otherwise." Eikenberry has not alleged that its waiver of any right to assert a lien is impermissible by law. Accordingly, Eikenberry is precluded from asserting a security interest in the goods purchased by the Debtors.

#### Reservation Of Rights

14. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$76,728.03, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2008

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

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Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

## Exhibit A

**NOT IN RECORDS**

INVOICE NUMBER	DATE	VENDOR AMOUNT
5139 - 8074	3/18/04	(\$528.20)
85365 - 112096870	8/3/05	\$204.20
1187 - 0	12/19/01	\$1,500.00
3034 - 0	3/18/03	\$2,125.00
3052 - 0	3/19/03	\$5,285.00
4748 - 0	12/31/03	\$2,295.00
6341 - 9263	11/12/04	\$215.71
1053 - 0	10/29/01	\$4,026.50
1054 - 0	10/29/01	\$958.00
964 - 0	9/24/01	\$6,695.00
965 - 0	9/24/01	\$8,658.50
6319 - 9233	11/1/04	\$311.65
74276B - 0	8/25/05	\$1.99
84825B - 0	9/9/05	\$7.30
84373 - 0	6/22/05	(\$58.55)
5670 - 8614	6/9/04	(\$44.64)
83612C - 0	8/19/05	(\$4,784.00)
85222 - 547237994	7/29/05	\$87.75
85231 - 0	7/29/05	\$31.60
85479 - 121972160	8/8/05	\$73.12
85602 - 0	8/11/05	\$9.15
Adj - .	10/7/08	\$712.08
84691 - 0	7/12/05	\$8.21
6272 - 0	10/21/04	(\$369.29)
6375 - 0	11/30/04	(\$126.57)
6415 - 0	12/31/04	(\$2.84)
5265 - 0	3/31/04	(\$482.50)
4877 - 0	1/30/04	(\$192.40)
6233 - 9145	10/8/04	\$62.49
85798 - 547401772	8/17/05	\$3.36
85119 - 1208406	7/27/05	\$7.60
84725 - 0	7/13/05	\$8.21
84759 - 0	7/14/05	\$8.21
85940 - 547458855	8/23/05	\$590.40
86652 - 547689516	9/15/05	\$120.40
85125 - 547211663	7/27/05	\$217.60
84205 - 546835354	6/15/05	\$258.34
82249 - 1224931	3/28/05	\$1,153.40
85329 - 112096870	8/3/05	\$60.50
85689 - 108267642	8/15/05	\$73.12
85333 - 547271944	8/3/05	\$144.48
4704 - 7643	12/31/03	\$73.00
Subtotal		<b>\$29,397.88</b>
LESS UNCLAIMED PAYABLES	\$	4,726.97
NET MISSING INVOICES		<b>\$ 24,670.91</b>

# **EXHIBIT E**



Hearing Date: February 10, 2009  
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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Delphi Legal Information Website:  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NUMBER 8875 (RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR  
PRODUCT ACTION INTERNATIONAL LLC)

("STATEMENT OF DISPUTED ISSUES – RIVERSIDE LLC AS ASSIGNEE  
FOR PRODUCT ACTION INTERNATIONAL LLC")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 8875 filed by Riverside Claims LLC as assignee for Product Action International LLC ("Riverside Claims") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On June 30, 2006, Riverside Claims filed proof of claim number 8875 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$505,106.24 for the sale of goods (the "Claim").

3. On August 24, 2007, the Debtors objected to Proof of Claim No. 8875 pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books and Records, (D) Untimely Claim, And (E) Claims Subject to Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

4. On September 20, 2007, Riverside Claims filed Riverside Claims, LLC's Response To Debtors' Twentieth Omnibus Claims Objection (Docket No. 9484) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Riverside Claims The Amount Asserted In The Proof Of Claim

5. Riverside Claims asserts in the Proof of Claim that DAS LLC owes it a total of \$505,106.26 for goods sold. DAS LLC has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. Duplicate Invoices. The Proof of Claim includes duplicate invoices for the same work. The invoices appended to the Proof of Claim by Riverside Claims include two copies of invoice number 118704 for the amount of \$1,251.25. Likewise, invoice numbers 147973 and 147973A include duplicate charges for the same work in the amount of \$1,975.25. Accordingly, \$3,331.50 should be subtracted from the Claim.

7. Price Discrepancies. The prices detailed on certain purchase orders are lower than the price detailed on Riverside Claims' invoice numbers 121641 and 131426A. The price discrepancy on invoice number 121641 is \$7,563.31 and the price discrepancy on invoice number 131426A is \$1,788.58. The purchase orders reflect the contractual pricing. Therefore, \$9,324.89 should be subtracted from the amount of the Proof of Claim.

8. Inadequate Documentation. Riverside Claims claimed \$101,094.63 in amounts owed based on services provided for which the DAS LLC lacks sufficient documentation to substantiate the claimed amounts. DAS LLC has no record of receiving the services associated with the Proof of Claim. Because Riverside Claims has not provided

documentation to validate the invoices listed in Exhibit A hereto, the amount of \$101,094.63 asserted should not be included in the Claim.

9. Invoices For A Non-Debtor Entity. The amount asserted by Riverside Claims includes invoices to Delphi Interior Systems de Mexico, S.A. de C.V., an affiliate of Delphi that is not a debtor in these chapter 11 cases. Accordingly, \$12,986.26 should be subtracted from the Claim.

10. Arithmetic Error. The amounts of the invoices underlying the Proof of Claim were incorrectly totaled. Accordingly, \$300.00 should be added to the amount of the Claim.

11. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$505,106.24
<u>Modifications</u>	Duplicate Invoices	(\$3,331.50)
	Price Discrepancies	(\$9,324.84)
	Inadequate Documentation	(\$101,094.63)
	Non-Debtor Entity	(\$12,986.26)
	Arithmetic Error	\$300.00
<u>Reconciled Amount</u>		\$378,669.01

12. DAS LLC does not dispute the remaining \$378,669.01 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$378,669.01.

Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$378,669.01 and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2008

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
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John K. Lyons  
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- and -

By: /s/ Kayalyn A. Marafioti  
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(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

## Exhibit A

**PRODUCT ACTION INTERNATIONAL  
MISSING INVOICES**

INVOICE NUMBER	DATE	VENDOR AMOUNT	
109126	9/30/2004	\$ 318.75	
111220	10/16/2004	\$ 8,042.79	
114515	11/13/2004	\$ 2,288.25	
114652	11/30/2004	\$ 2,718.97	
115136	11/13/2004	\$ 825.00	
115657	11/30/2004	\$ 180.78	
115725	11/30/2004	\$ 5,535.81	
115728	11/13/2004	\$ 7,141.59	
115735	11/20/2004	\$ 7,567.71	
120151	1/15/2005	\$ 9,207.63	
120770	1/22/2005	\$ 1,742.00	
122165	1/31/2005	\$ 1,916.44	
122384	1/22/2005	\$ 238.69	
122402	1/31/2005	\$ (712.50)	
123128	2/5/2005	\$ 813.75	
123487	2/19/2005	\$ 6,033.63	
123489	2/5/2005	\$ 1,625.06	
123694	2/5/2005	\$ 590.00	
123738	2/12/2005	\$ 119.25	
125261	2/28/2005	\$ 6,922.25	
125267	2/28/2005	\$ 11,884.75	
125352	2/26/2005	\$ 1,208.63	
126744	3/12/2005	\$ 10,062.50	
127862	3/31/2005	\$ 472.88	
136212	6/18/2005	\$ 1,064.50	
138172	7/20/2005	\$ 79.99	
139406	7/31/2005	\$ 12,405.75	
141980	8/20/2005	\$ 39.75	
143076	8/27/2005	\$ 294.50	
143282	8/31/2005	\$ 2,892.75	
143485	8/31/2005	\$ 1,727.00	
144837	9/17/2005	\$ 4,490.04	
145168	9/10/2005	\$ 643.75	
148205	10/8/2005	\$ 1,699.69	
10950A	10/26/2004	\$ 5,082.88	
LM97127	6/30/2004	\$ 646.25	
ST4138A	2/21/2004	\$ 2,756.50	
ST7327A	2/21/2005	\$ 759.00	
WM45295	3/13/2004	\$ 8,323.44	
WM49538	3/20/2004	\$ 3,995.75	
WM82654	3/20/2004	\$ 3,526.75	
TOTAL		\$ 137,172.90	
LESS UNCLAIMED PAYABLES		\$ 36,078.27	
NET MISSING INVOICES		<b>\$ 101,094.63</b>	



## **EXHIBIT F**

Hearing Date: February 10, 2009  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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New York, New York 10036  
(212) 735-3000  
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Thomas J. Matz

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

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International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NUMBER 1406 (AUTOPARTES DE PRECISION,  
A DIVISION OF MINIATURE PRECISION COMPONENTS)

("STATEMENT OF DISPUTED ISSUES – AUTOPARTES DE PRECISION,  
A DIVISION OF MINIATURE PRECISION COMPONENTS")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 1406 filed by Autopartes de Precision, a division of Miniature Precision Components ("Miniature Precision") and subsequently transferred to Hain Capital Holdings LLC ("Hain," and together with Miniature Precision, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.
2. On October 14, 2005, Miniature Precision submitted a demand to the Debtors asserting a reclamation claim in the amount of \$66,206.52 (the "Reclamation Demand").
3. On December 30, 2005, Miniature Precision filed proof of claim number 1406 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$247,963.45 and a priority reclamation claim in the amount of \$66,206.52 for the sale of goods, for a total asserted amount of \$314,170.07 (the "Claim").
4. On Feb 21, 2006, the Debtors sent a statement of reclamation (the "Statement of Reclamation") to Miniature Precision with respect to the Reclamation Demand, whereby the Debtors asserted that the valid amount of the Reclamation Demand is \$0.00 (the "Reclamation Claim"), subject to the Debtors' right to seek, at any time, a judicial determination that certain reserved defenses to the Reclamation Claim are valid.

5. On May 9, 2006, Miniature Precision transferred the Proof Of Claim to Hain pursuant to a notice of transfer (Docket No. 3697).

6. On May 24, 2006, Miniature Precision returned the Statement of Reclamation and agreed to the amount set forth in the Statement of Reclamation.

7. On November 19, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (Docket No. 10982) (the "Twenty-Third Omnibus Claims Objection").

8. On December 13, 2007, Miniature Precision filed its Response of Autopartes De Precision and Miniature Precision Components to Debtors' Twenty-Third Omnibus Claims Objection (Docket No. 11445) (the "Response").

#### Disputed Issues

A. Delphi Does Not Owe Claimant The Amount Asserted In the Proof of Claim

9. Miniature Precision asserts in the Proof of Claim that Delphi owes Miniature Precision a total of \$314,170.07 for goods sold. Delphi has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim because (a) proofs of delivery were not provided for certain invoices, (b) certain prices are incorrect and/or overstated, and (c) certain materials were returned and/or were defective.

10. Proofs of Delivery Not Provided. Miniature Precision claimed \$45,167.00 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries. Furthermore, Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. The Debtors have no record of receiving the goods associated with Invoice Nos. SID899225, SID 899269, SID898870, SID899299, SID899360, SID899414, SID899691, or SID899736 asserted in the Proof of Claim. Because Miniature Precision has not provided these proofs of delivery, the amount of \$45,167.00 asserted with respect to Invoice Nos. SID899225, SID 899269, SID898870, SID899299, SID899360, SID899414, SID899691, and SID899736 should not be included in the Claim.

11. Price Discrepancies. The price detailed on certain purchase orders are lower than the price detailed on Miniature Precision's invoices. The purchase orders reflect the contractual pricing. Therefore, \$6,491.65 should be subtracted from the amount of the Proof of Claim.

12. Returned And/Or Defective Materials. The Proof of Claim includes invoices for materials that have been returned by the Debtors in the ordinary course of business, including materials returned because the goods were defective. In addition, certain invoices were for materials which were defective but were not returned. In each case, debit memos were issued by the Debtors on account of the defective goods in the amount of \$825.52. Therefore, \$825.52 should be subtracted from the amount claimed.

13. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount On Proof Of Claim No. 1406</u>		\$314,170.07
<u>Modifications</u>	Proofs of Delivery Not Provided	(\$45,167.00)
	Price Discrepancies	(\$6,491.65)
	Returned And/Or Defective Materials	(\$825.52)
<u>Reconciled Amount</u>		\$261,685.90

14. The Debtors do not dispute at this time the remaining \$261,685.90 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$261,685.90.

#### Reservation Of Rights

15. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order  
(a) reducing the Proof of Claim to a general unsecured non-priority claim against DAS LLC  
in an amount not to exceed \$261,685.90, and (b) granting the Debtors such other and further  
relief as is just.

Dated: New York, New York  
December 12, 2008

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

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(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti  
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Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

# **EXHIBIT G**



**Hearing Date: February 10, 2009**  
**Hearing Time: 10:00 a.m. (prevailing Eastern time)**

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John K. Lyons  
Albert L. Hogan, III  
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- and -

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International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NUMBER 11274 (SMALL PARTS, INC.)**

("STATEMENT OF DISPUTED ISSUES – SMALL PARTS, INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 11274 filed by Small Parts, Inc. ("Small Parts") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 27, 2006, Small Parts filed proof of claim number 11274 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$176,158.38 for the sale of goods (the "Claim").

3. On December 21, 2007, the Debtors objected to the Proof of Claim. pursuant to the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 11588) (the "Twenty-Fourth Omnibus Claims Objection").

4. On January 17, 2008, Small Parts filed its Response By Small Parts, Inc. To Debtors' Twenty-Fourth Omnibus Claims Objection As It Pertains To Claim Number 11274 (Docket No. 12215) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In The Proof of Claim

5. Small Parts asserts in the Proof of Claim that Delphi owes Small Parts a total of \$176,158.38 for goods sold. DAS LLC has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. Paid Invoices. Based upon DAS LLC's various accounts payable records, certain invoices reflected in the Proof of Claim in the amount of \$66,460.60 have been paid pursuant to wire payments made on September 12 and 15, 2005, and on October 1, 5, and 6, 2005 (collectively, the "Wire Payments"), to Small Parts. Therefore, \$66,460.60 should be subtracted from the amount claimed in the Proof of Claim.

7. Proofs of Delivery Not Provided. Before noticing the Claim for a hearing, the Debtors worked with representatives from Small Parts to resolve the Claim consensually. Small Parts provided the Debtors with information regarding its allocation of the Wire Payments, which included amounts beyond those comprising the Proof of Claim. Upon reconciliation of the allocation information received from Small Parts for the Wire Payments with their own books and records, the Debtors found that Small Parts had allocated \$178,025.73 in amounts owed based on bill of lading numbers which the DAS LLC could not identify in its accounts payable system and for which Small Parts did not provide proofs of delivery. These disputed amounts are identified in Exhibit A hereto.

8. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, §

2.1. DAS LLC has no record of receiving goods associated with the amounts referenced on Exhibit A. DAS LLC, however, has offset the portion of the Claim for which there is no proof of delivery by allocating the amount of \$147,505.73 to certain payables that Small Parts did not include in the Proof of Claim. Because Small Parts has not provided proofs of delivery for the items listed on Exhibit A, the net amount of \$30,520.00 should not be included in the claim.

9. Proof of Claim Overstates Prices. The price detailed on certain purchase orders are lower than the price detailed on Small Part's invoices. The purchase orders reflect the contractual pricing. Therefore, \$297.49 should be subtracted from the amount of the Proof of Claim.

10. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$176,158.38
<u>Modifications</u>	Paid Invoices	(\$66,460.60)
	Proofs of Delivery Not Provided	(\$30,520.00)
	Proof of Claim Overstates Prices	(\$297.49)
<u>Reconciled Amount</u>		\$78,880.29

11. DAS LLC does not dispute the remaining \$78,880.29 of the Claim and requests that the Claim be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$78,880.29.

#### Reservation Of Rights

12. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m),

3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$78,880.29 and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
November 18, 2008

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

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- and -

By: /s/ Kayalyn A. Marafioti  
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Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

## Exhibit A

<b>BOL NUMBERS</b>	<b>POC AMOUNT</b>
51644	6,475.59
53133	103.00
54275	103.00
54281	103.00
54465	102.90
54730	37.38
55181	4.34
56217	309.00
56288	177.16
56540	206.00
56771	686.70
56788	309.00
56872	444.72
56873	409.74
56933	481.78
56934	528.05
56987	1,672.72
57236	646.57
57406	572.25
57485	805.73
57570	407.66
57847	228.90
57848	185.01
57928	234.90
58067	354.36
58068	234.90
58206	234.90
58207	147.65
58260	234.90
58261	147.65
58335	295.30
58336	469.80
58460	234.90
58462	147.65
58488	4.60
58489	147.65
58490	234.90
58522	234.90
58523	88.59
58579	234.90
58761	147.65

58773	23.51
58774	355.78
58786	147.65
58818	147.65
58945	381.45
59064	829.68
59251	224.88
59271	147.65
59328	430.65
59347	147.65
59384	132.32
59442	147.65
59444	128.41
59503	274.42
59504	509.35
59687	611.22
59696	10.87
59701	508.95
59719	254.68
59720	64.05
59750	9.14
59751	152.81
59800	305.61
59801	2,492.30
59863	32.65
59895	1,018.70
59921	294.26
59965	275.61
60011	134.84
60012	154.10
60016	327.92
60075	234.90
60133	274.05
60169	274.05
60367	274.05
60369	509.35
60431	274.05
60432	509.35
60540	4.60
61097	234.90
61098	509.35
61168	32.65
61169	234.90
61170	509.35
61292	1,715.70
61346	234.90
61497	1,274.40



61729	1,274.40
61780	1,274.40
61849	1,274.40
61880	1,486.80
61881	1,294.60
61980	1,486.80
62094	5,522.40
62118	566.42
62372	1,294.60
63476	2,973.60
233456	248.77
234781	69.80
236595	69.80
237664	165.85
247253	380.21
247254	11,985.87
247255	2,487.24
247256	362.03
247257	131.00
247258	377.70
254626	5.36
256993	755.40
258035	2,066.40
266923	201.33
270103	207.20
270338	146.95
271182	71.77
272561	39.45
276533	598.50
276551	202.04
276870	243.03
279896	896.81
280022	1,793.61
281920	166.05
282033	39.93
282450	5,380.82
282553	8,968.03
282652	3,587.21
282775	2,690.41
282873	5,380.82
282975	4,484.02
283063	5,380.82
283156	1,160.00
283164	6,277.62
283280	6,277.62
283386	6,277.62
283485	6,277.62

283573	5,380.82
285062	10,761.64
285164	5,380.82
288346	160.60
349255	108.80
349318	23.17
351057	0.60
351205	1,793.61
351247	189.35
351249	1,213.70
351251	1,175.94
382232	5,380.82
382342	5,380.82
382771	164.65
TOTAL	<b>\$178,025.73</b>

# **EXHIBIT H**

Pg 76 of 82  
Delphi Corporation  
Special Parties

Company	Contact	Address1	City	State	Zip
Bose McKinney & Evans LLP	Michael A Trentadue	111 Monument Circle Ste 2700	Indianapolis	IN	46204

# **EXHIBIT I**

Pg 78 of 82  
Delphi Corporation  
Special Parties

Company	Contact	Address1	City	State	Zip
Product Action International LLC	Michael T Crowley	7998 Centerpoint Dr Ste 800	Indianapolis	IN	46256-3342
Riverside Claims LLC	Saul Lieberman	Planetarium Station PO Box 626	New York	NY	10024-0540

# **EXHIBIT J**

Pg 80 of 82  
Delphi Corporation  
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Godfrey & Kahn SC	Timothy F Nixon Jennifer B Herzog	780 North Water St		Milwaukee	WI	53202
Hain Capital Holdings LLC	Ganna Liberchuk	301 Route 17 North	6th Floor	Rutherford	NJ	07070-0000
Hain Capital Holdings LLC	Robert J Koltai	301 Route 17 North	6th Floor	Rutherford	NJ	07070-0000



# **EXHIBIT K**

Pg 82 of 82  
Delphi Corporation  
Special Parties

Company	Contact	Address1	City	State	Zip
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